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June 10, 2004

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: U.S. Patent Application Serial No. 10/651,581
Inventor: Sharon Forshpan
For: Canopy for Co-Sleeper, Crib or Play Yard
Attorney Docket No.: 03-255-JB (355774.00301)

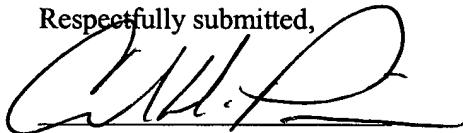
Dear Sir:

Enclosed is a Power of Attorney by Assignee of Entire Interest (Revocation of Prior Powers) for filing in connection with the above-referenced application and a self-addressed stamped postcard, return of which is requested to acknowledge receipt of the enclosed document.

Accordingly, we request that this Power be officially made of record in connection with this trademark.

The Commissioner is hereby authorized to charge any fees associated with this filing to Deposit Account No. 18-0586.

Respectfully submitted,



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EXPRESS MAIL CERTIFICATE

Express Mail Label No. EV 342 401 419 US

Date of Deposit June 10, 2004

I hereby certify that this paper, and the papers and/or fees referred to herein as transmitted, submitted or enclosed, are being deposited with the U.S. Postal Service "Express Mail Post Office to Addressee" on the date indicated above and is addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450

Name: Elaine Weisbecker

Signature Elaine Weisbecker

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Sharon Forshpan

Application No.: 10/651,581

: Group Art Unit: 3673

Filing Date: August 28, 2003

: Examiner: TND

For: Canopy for Co-Sleeper, Crib or Play Yard

: Attorney

: Docket No.: 03-255-JB

**POWER OF ATTORNEY BY ASSIGNEE OF ENTIRE
INTEREST (REVOCATION OF PRIOR POWERS)**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

An assignment to Arms Reach Concepts, Inc., the entire right, title and interest in and to the above-identified patent application was recorded on September 15, 2003 at Reel/Frame 014500/0824 at the United States Patent and Trademark Office. To the best of assignee's knowledge and belief, title to the application and the right to prosecute the application are vested with the assignee.

As assignee of the entire interest of the above-identified patent application, all powers of attorney previously given are hereby revoked and the following attorneys are hereby appointed to prosecute and transact all business in the Patent and Trademark Office connected therewith: Louis M. Heidelberger, Reg. No. 27,899; John W. Goldschmidt, Jr., Reg. No. 34,828; William J. McNichol, Jr., Reg. No. 31,179; Maryellen Feehery, Reg. No. 44,677; Carl H. Pierce, Reg. No. 45,730; Nanda P.B.A. Kumar, Reg. No. 44,853; Thomas J. McWilliams, Reg. No. 44,930; Matthew J. Esserman, Reg. No. 41,536; Jonathan M. Darcy, Reg. No. 44,054; Todd A. Norton, Reg. No. 48,636; Edward F. Behm, Jr., Reg. No. 52,606; Frederick H. Colen, Reg. No. 28,061; Gene A. Tabachnick, Reg. No. 33,801; Maria N. Bernier, Reg. No. 37,433; Barry J. Coyne, Reg. No. 43,566; Kirsten R. Rydstrom, Reg. No. 38,603; Paul D. Bangor, Jr., Reg. No. 34,768; Charles H. Dougherty, Jr., Reg. No. 42,494; Robert D. Kucler, Reg. No. 45,908; Cheryl L. Gastineau, Reg. No. 39,469; Ian K. Samways, Reg. No. 36,664; James Dilmore, Reg. No. 51,618; Stanley P. Fisher, Reg. No. 24,344; Juan Carlos A. Marquez, Reg. No. 34,072; Gerald

Kiel, Reg. No. 25,116; Eugene Le Donne, Reg. No. 35,930; Jules Goldberg, Reg. No. 24,408; Lloyd McAulay, Reg. No. 20,423; Arthur Dresner, Reg. No. 24,403; William H. Dippert, Reg. No. 26,723; Stephen Chin, Reg. No. 39,938; Michael I. Wolfson, Reg. No. 24,750; Harry K. Ahn, Reg. No. 40,243; Mary E. Buckles, Reg. No. 31,907; Mark R. Shanks, Reg. No. 33,781; Toni-Junell Herbert, Reg. No. 34,348; Christopher E. Aniedobe, Reg. No. 48,293; and Tamara Yorita, Reg. No. 53,813 of Reed Smith LLP as its attorneys, with full power of substitution and revocation to file this declaration and to transact all business in the Patent and Trademark Office connected with said patent application.

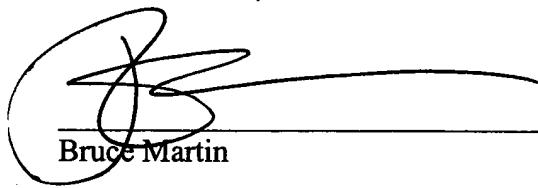
Please direct all correspondence to Louis M. Heidelberger, at Reed Smith LLP, 2500 One Liberty Place, Philadelphia, PA 19103-7301. Please direct all telephone calls to Louis M. Heidelberger at 215-851-8100.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements and the like may jeopardize the validity of the application or any patent issuing thereon.

ARM'S REACH CONCEPTS, INC.

Date

5/24/04



Bruce Martin

Title: Chief Executive Officer